

# EXHIBIT C

# EXHIBIT C1

**Voynow, Bayard, Whyte and Company, LLP**

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

07/31/2017

Client: 5266

STAR NISSAN INC.  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361

Invoice: 3197

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PROFESSIONAL SERVICES:

2,410.00

PREPARATION AND FILING OF INTERNAL  
REVENUE SERVICE FORMS 8886, FOR TAX  
YEARS 2013-2016 REQUIRED BY INTERNAL  
REVENUE NOTICE 2016-66 FOR THE  
COMPANIES PARTICIPATION IN  
REINSURANCE ACTIVITIES WITH, AND  
PREMIUM REMITTANCES INTO, STAR  
REINSURANCE COMPANY LTD FOR  
EXTENDED WARRANTY AND OTHER  
AFTERSALE PRODUCTS ALLOWED UNDER  
IRS TECHNICAL ADVICE MEMORANDUM  
200453012. AS WELL AS THE GATHERING  
OF INFORMATION REQUIRED TO  
COMPLETE THE REQUIRED FORMS.

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Invoice Total

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\$2,410.00

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**Voynow, Bayard, Whyte and Company, LLP**  
1210 Northbrook Drive, Suite 140  
Trevose, PA 19053  
[admin@voynowbayard.com](mailto:admin@voynowbayard.com)  
215-355-8000

07/31/2017

Client: 5266

STAR NISSAN INC.  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361

Invoice: 3208

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PROFESSIONAL SERVICES: 4,285.00

FINAL BILLING FOR WORK COMPLETED ON  
DECEMBER 31, 2016 CLOSING OF THE  
BOOKS, PREPARATION OF TAX  
WORKPAPERS AND PREPARATION OF  
FEDERAL, STATE AND CITY CORPORATE  
TAX RETURNS.

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Invoice Total \$4,285.00

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# EXHIBIT C2

**Voynow, Bayard, Whyte and Company, LLP**

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

09/27/2017

Client: 5266

STAR NISSAN INC.  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361

Invoice: 3307

**PROFESSIONAL SERVICES:**

3,300.00

SPECIAL ACCOUNTING SERVICES AS  
REQUESTED RELATED TO  
CONTROLLERSHIP FUNCTIONS:

INTERIM VISIT TO THE DEALERSHIP ON  
APRIL 19, 2017 AS REQUESTED BY  
MICHAEL KOUFAKIS TO ASSIST JACKIE  
WITH BANK RECONCILIATIONS, GET READY  
FOR MONTH END FINANCIAL STATEMENTS,  
FACTORY PARTS RECONCILIATIONS AND  
HELP ANSWER ANY QUESTIONS THE  
OFFICE STAFF HAS

ACCOUNTANTS  
BOB SEIBEL 10 HOURS  
DAVID KUMOR 10 HOURS

Invoice Total

\$3,300.00

**Voynow, Bayard, Whyte and Company, LLP**

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

09/27/2017

Client: 5266

STAR NISSAN INC.  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361

Invoice: 3310

**PROFESSIONAL SERVICES:**

7,920.00

SPECIAL ACCOUNTING SERVICES AS  
REQUESTED RELATED TO  
CONTROLLERSHIP FUNCTIONS:

INTERIM VISIT TO THE DEALERSHIP AS  
REQUESTED ON MAY 3 AND 4, 2017 TO  
ASSIST JACKIE WITH BANK  
RECONCILIATIONS, GET READY FOR  
MONTH END FINANCIAL STATEMENTS,  
FACTORY PARTS RECONCILIATIONS,  
SALES TAX FILINGS AND HELP ANSWER  
ANY QUESTIONS THE OFFICE STAFF HAS

314.00

**LODGING**

**ACCOUNTANTS**

BOB SEIBEL 20 HOURS  
DAVID KUMOR 20 HOURS  
RANDY FRANZEN 8 HOURS

Invoice Total

\$8,234.00

**Voynow, Bayard, Whyte and Company, LLP**

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admin@voynowbayard.com

215-355-8000

09/27/2017

Client: 5266

STAR NISSAN INC.  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361

Invoice: 3314

**PROFESSIONAL SERVICES:**

3,300.00

SPECIAL ACCOUNTING SERVICES AS  
REQUESTED RELATED TO  
CONTROLLERSHIP FUNCTIONS:

INTERIM VISITS TO THE DEALERSHIP AS  
REQUESTED ON MAY 23, 2017 TO ASSIST  
JACKIE WITH BANK RECONCILIATIONS, GET  
READY FOR MONTH END FINANCIAL  
STATEMENTS, FACTORY PARTS  
RECONCILIATIONS, SALES TAX FILINGS  
AND HELP ANSWER ANY QUESTIONS THE  
OFFICE STAFF HAS.

ACCOUNTANTS  
BOB SEIBEL 10 HOURS  
TIM KRAVETS 10 HOURS

Invoice Total

\$3,300.00